

# 2009

# Minnesota Property Tax Refund

## Forms and Instructions

### Inside this booklet

- **Form M1PR**  
Minnesota property tax  
refund return

#### To check on the status of your refund:

- go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us), or
- call 651-296-4444 or  
1-800-657-3676

try  
**e-file**  
this year

Start here:

[www.taxes.state.mn.us](http://www.taxes.state.mn.us)

### Need forms?

- Go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us), or
- Call anytime day or night  
**651-296-4444** or **1-800-657-3676**  
Minnesota Relay 711 (TTY)

### File by August 16, 2010.

#### You can expect to receive your refund:

- **Renters and mobile home owners:** by mid-August for properly completed returns filed by June 15 or 60 days after you file, whichever is later.
- **Homeowners:** by the end of September for properly completed returns filed by August 1 or 60 days after you file, whichever is later.

You may receive your refund up to 30 days earlier if you electronically file your return and meet all other requirements (see *When to expect your refund* on page 4).

MINNESOTA • REVENUE

## What's new for renters

In response to the historic budget crisis facing the State of Minnesota, the Commissioner of Minnesota Management and Budget, with the approval of the Governor, has unallotted a portion of the money available to pay 2009 renter refunds. The Department of Revenue has been instructed to make those renter refunds based on 15 percent of the rent paid rather than 19 percent of the rent paid, which is what has been used in prior years. The forms have been designed to reflect the unallotment.

A lawsuit was recently filed challenging the legality of that unallotment. Renters whose household income is below \$53,030 and who would otherwise qualify for a refund may want to file the M1PR - even if they calculate zero refund using the amount from line 3 of their certificate of rent paid - to help assure that they will get a refund if funding is restored. If legal changes are made for the 2009 renter refund, the department will publish additional guidance at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

If you have questions regarding your renter refund, call 651-296-4444 or 1-800-657-3676.

## All homeowners

Wait until March 2010 when you receive your Statement of Property Taxes Payable in 2010 before completing and filing your 2009 Form M1PR. Do not use your 2009 tax statement or your Notice of Proposed Taxes to complete Form M1PR. If you file using the incorrect statements, the processing of your return will be delayed.

**Do not include your Statement of Property Taxes Payable when you mail your paper return. Your property tax information will be provided by the county.**

For proper verification, you must provide on Form M1PR the property ID number and the name of the county in which the property is located. You must provide this information even if you are applying only for the special property tax refund. See information above line 11.

## Contents page

General information . . . . .	2-5
Renters' special instructions . . . . .	6
Homeowners' special instructions . . . . .	7
Line instructions . . . . .	8-10
Schedule 1 instructions (Special refund) . .	11
Worksheets	
1—for mobile homeowners . . . . .	12
2—if you rented your home or used it for business . . . . .	12
3—for new improvements and/or expired exclusions . . . . .	12
4—for calculating capital loss . . . . .	12
Refund table for renters . . . . .	13-17
Refund table for homeowners . . . . .	18-26
Use of information . . . . .	27
Senior Citizens Property Tax Deferral Program . . . . .	27
Questions, assistance . . . . .	back cover

**2** File Form M1PR electronically at [www.taxes.state.mn.us](http://www.taxes.state.mn.us)

# Eligibility requirements

You may be eligible for a property tax refund based on your household income and the property taxes paid on your principal place of residence in Minnesota. Generally, household income is your federal adjusted gross income plus most nontaxable income, minus a subtraction if you have dependents, or if you or your spouse are age 65 or older or disabled.

To qualify:

- as a **renter**, your total household income for 2009 must be less than \$53,030. The maximum refund is \$1,510.
- as a **homeowner**, you may be eligible for one or both of the following refunds, if you owned and lived in your home on January 2, 2010. To qualify for the:
  - **regular property tax refund**, your total household income for 2009 must be less than \$98,290. The maximum refund is \$2,350.
  - **special property tax refund**, you must have owned and lived in your home both on January 2, 2009, and on January 2, 2010; your net property tax on your homestead must have increased by more than 12 percent from 2009 to 2010; and the increase must be at least \$100. There is no income limit for the special property tax refund, and the maximum refund is \$1,000. For more information, see page 11.

If you meet the above qualifications as a renter or homeowner, read the other requirements below to determine if you still qualify. If you do not qualify, there is no need for you to complete Form M1PR.

## Other requirements include:

- **You must have been a full- or part-year resident of Minnesota during 2009.**

If you are a renter and a permanent resident of another state, but are considered to be a resident of Minnesota for income tax purposes because you lived in Minnesota more than 183 days, you may apply for this refund. Full-year residents of Wisconsin, Michigan and North Dakota cannot apply for the refund.

- **You cannot be a dependent.**

A **dependent** is a person who meets at least one of the following three requirements:

- 1 could be claimed as a dependent on someone else's 2009 federal income tax return.
- 2 lived with a parent, grandparent, sibling, aunt or uncle for more than half the year, and
  - was under age 19 at the end of the year (24 if a full-time student), and
  - did not provide more than 50 percent of his or her own support.
- 3 had gross income of less than \$3,650 in 2009, and had more than 50 percent of his or her support provided by:
  - a person he or she lived with for the entire year (not in violation of local law), or
  - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.

Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota, your gross income was less than \$3,650 and you received more than 50 percent of your support from a relative.

- **If you are a homeowner or mobile home owner:**

- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved.
- You must have a valid Social Security number to apply for homestead classification with the county. If you do not have a valid Social Security number or use an Individual Taxpayer Identification Number (ITIN) to file your tax return, you do not qualify for the property tax refund as a homeowner.
- You must have paid or made arrangements to pay any delinquent property taxes on your home.

- **If you are a renter, you must have lived in a building in which the owner:**

- was assessed property taxes, or
- paid a portion of the rent receipts in place of property tax, or
- made payments to a local government in lieu of property taxes.

If you are not sure whether property taxes were assessed on the building, check with your building owner.

## Relative homesteads do not qualify

Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the property tax refund or the special refund.

# How to complete a paper Form M1PR

## Form M1PR is scannable

The Department of Revenue uses scanning equipment to capture the information from paper property tax refund returns. It is important that you follow the instructions below so that your return is processed quickly and accurately. If you fail to provide all necessary information, your refund may be denied.

- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers**, as this prevents the equipment from reading the numbers.
- **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.

- **Print your numbers like this:**



Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

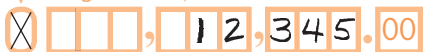
- **Use whole dollars.** You must round the dollar amounts on your Form M1PR and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts that are 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.

- **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.

- **Mark an X in an oval box like this:**

- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount (losses), be sure to mark an X in the oval box provided on the line (see example below). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, mark an X in oval box.



- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose

any explanations on a separate sheet, unless you are instructed to write explanations on your return.

- **Do not staple or tape** any enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

## Avoid common errors

Use this checklist to help ensure that your Form M1PR is processed timely and accurately and to avoid adjustments later.

### All applicants—

- You cannot be a dependent.
- Be sure to enter your Social Security number at the top of Form M1PR. Your return will not be processed without it.
- If you were married and lived together for the entire year, you must apply for one refund together and include both incomes for the year.
- In most cases, line 1 of Form M1PR should equal your federal adjusted gross income as shown on your federal return. If line 1 of Form M1PR does not equal the amount on your federal return, you must include an explanation.
- On line 7, do not include yourself or your spouse as a dependent.

### Renters—

- If the rent you paid is greater than your income, you must enclose a statement explaining how your rent was paid.
- Be sure to attach a copy of your CRP, *Certificate of Rent Paid*.

### Homeowners—

- To complete your return, use the Statement of Property Taxes Payable in 2010, which you received in March or April of 2010 (or mid July 2010, if you are a mobile home owner). Do not use the notice of proposed property taxes you received in November 2009.

### Homeowners claiming the special refund

- If your Statement of Property Taxes Payable in 2010 has an amount for new improvements or expired exclusions, you must complete Worksheet 3 on page 12.

# General information

## Information you will need

**Renters:** You must have a Form CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2009. Your landlord is required by law to give you a completed 2009 CRP no later than January 31, 2010. You will need the CRP to determine your refund, and you must include it with your completed Form M1PR.

If you do not receive your CRP by February 15, 2010, ask your landlord for the form. If you still cannot get it, call the department at 651-296-3781 or 1-800-652-9094.

### Homeowners and mobile home owners:

To complete Form M1PR, you must have your Statement of Property Taxes Payable in 2010, which you should receive in March or April of 2010 (or by mid July 2010, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2009.

**Nonhomestead classification.** If the property is not classified as homestead on your property tax statement or you bought your home in 2009, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2010. At the time you apply for homestead status, request a signed statement saying that your application has been approved. You must include this statement with your Form M1PR.

**Delinquent taxes.** If you owe delinquent property taxes on your home, you have until August 15, 2011, to pay or make arrangements to pay the taxes you owe and still be able to claim your refund. At the time you make arrangements to pay, get a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office and include it with your Form M1PR.

## Sign your application

Be sure to sign your Form M1PR at the bottom of page 2. If you are married and filing together, your spouse must also sign.

## Where to send Form M1PR

Mail your Form M1PR and all required enclosures in the pre-addressed envelope included in this booklet. If you don't have a pre-addressed envelope, send your application to:

Minnesota Property Tax Refund  
St. Paul, MN 55145-0020

## File by August 16, 2010

Your 2009 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 16, 2010. You will not receive a refund if your return is filed or the postmark date is after August 15, 2011.

**NOTE**

## Enclosures

It is important that you make and save copies of all your forms, schedules and any required enclosures, including your CRP forms. You will be charged a fee to request copies of your return from the department.

When mailing your paper return, do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on to a full sheet of paper and include with your return.

Place your CRPs, worksheets (if you had to complete them) and any required enclosures behind your Form M1PR. **Do not staple.**

If any of the following conditions apply to you, the stated item is required to be included when you file:

### All applicants:

- If line 1 of Form M1PR does not equal the amount on your federal return, or if you include someone else's income (other than your spouse) on line 5, include an explanation.
- If you rented out part of your home to others or you claimed depreciation for business use (or claimed a portion of your rent as a business expense), you must complete and include Worksheet 2 from page 12.
- If your income is less than the rent you paid or if no income is reported on lines 1–6 of Form M1PR, include an explanation providing the source and amount of your funds used to pay your rent and/or living expenses.

### Renters:

- If you are a part-year resident, include an explanation of how you determined your income.

### Homeowners:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2010 lists an amount for new improvements and/or expired exclusions, you must complete and include Worksheet 3 from page 12.

- If your property is not classified as homestead on your property tax statement, include a signed statement from your county assessor's office stating that your homestead application has been approved.
- If your property tax statement indicates you owe delinquent property taxes on your home, include a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office.
- If you received from your county a recalculation of your prior year's taxes based on the current year's classification or configuration, include an explanation.

## When to expect your refund

If the department receives your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **by mid-August if you are a renter or mobile home owner** and you file by June 15, or within 60 days after you file, whichever is later.
- **by the end of September if you are a homeowner** and you file by August 1, or within 60 days after you file, whichever is later.

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.

**You may receive your refund up to 30 days earlier** than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter or mobile home owner) or July 1 (if a homeowner), and
- chose the direct deposit option, and
- filed Form M1PR last year, and
- received a CRP(s) from your landlord (if a renter or mobile home owner).

For information on how to electronically file your return, go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

## Penalties

If you file a return that fraudulently claims a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund. Also, there are civil and criminal penalties for knowingly providing false information and for filing a fraudulent return.

## Special situations

### If a person died

Only a surviving spouse or dependent can file Form M1PR on behalf of a deceased person. No one else, including the personal representative of the estate, may file for the refund of the deceased person.

If a person who is entitled to a property tax refund died in 2009, that person's surviving spouse may apply for the refund in his or her own name using their income for the full year and the decedent's income up to the date of death.

If the person died in 2010, but before applying for the 2009 property tax refund, the surviving spouse must apply using both names on Form M1PR. Print "DECD" and the date of death after the decedent's last name. Be sure to enclose a copy of the death certificate.

If there is no surviving spouse, a dependent (as defined on page 2), may apply for the refund. The dependent must complete and enclose Form M23, *Claim for a Refund Due a Deceased Taxpayer*, and a copy of the death certificate with the Form M1PR.

If a person died after filing Form M1PR but prior to the check being issued, the refund can be paid only to the surviving spouse or a dependent. However, an uncashed check issued prior to death is considered part of the estate and can be paid to the personal representative.

### Amend if your property tax or income changes

You must file Form M1PRX, *Amended Property Tax Refund*, if any of the following happen after you have filed your Form M1PR:

- your household income increases or decreases, or
- you receive a corrected CRP from your landlord or receive additional CRP forms, or
- you receive an abatement or a corrected statement from the county which changes your property taxes, or
- you find a mistake was made on your original Form M1PR.

Generally, you have three and one-half years from the due date of your original income tax return for the same year to file Form M1PRX.

If your refund is reduced as a result of the amended return, you must pay the difference to the department. You will have to pay interest on the difference from the date you received your original refund. If your refund increases, you will receive a check for the increase plus interest.

## Completing the heading

### Name and address section

Print the information in the name and address section using capital letters and black ink. Be sure to use your legal name; do not enter a nickname.

If your current address is a foreign address, mark an X in the oval box to the left of your address.

Your refund check will be issued in the name(s) provided in the heading of your return.

### Date of birth

Include your date of birth so that the department can more easily process your refund. If filing a joint return, include your spouse's date of birth as well.

### Married couples

#### If you were married for the entire year and —

- lived with your spouse for the entire year, provide both of your names and Social Security numbers.
- lived apart from your spouse for all or part of the year and you are filing separate returns, do not include your spouse's name or Social Security number.
- one spouse lived in a nursing home and the other spouse lived elsewhere, you must file separate returns. Do not include your spouse's name or Social Security number.

#### If you got married during the year and —

- you are filing separate returns, do not include your spouse's name or Social Security number.
- you are applying for a refund together, include both of your names and Social Security numbers.

#### If you divorced or separated during the year, you must file separate returns. Do not include your spouse's name or Social Security number. If you include these items on your return, a check may be issued in both names.

### Roommates and co-owners

**Renters:** If you lived with a person other than your spouse, each of you should have received a Form CRP from your landlord. You must apply for separate refunds. Do not include the other person's name or Social Security number.

**Homeowners:** If you and another person other than your spouse own and occupy your home (co-owners), only one of you may apply for the refund. The county will issue only one property tax statement and only one refund can be claimed per homestead. Enter only one of your names in the heading; however, you must include on line 5 the income

of the other owners while they lived in the home during the year.

### State elections campaign fund

If you did not make a designation on your 2009 Minnesota income tax return, you may designate \$5 to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your M1PR and enter the corresponding code number where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the M1PR. If you are filing a joint return, your spouse may also designate a party.

Designating \$5 **will not** reduce your refund.

### Mark an X in the boxes that apply

- If you lived in a rental unit for any part of 2009, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2010, mark an X in the oval box for **homeowner**.
- If you rented during 2009 and then owned and lived in your home on January 2, 2010, mark an X in both the **renter** and **homeowner** oval boxes. You must follow the steps for both renters and homeowners.
- If you received a CRP from a nursing home, an adult foster care provider or an intermediate care or other health care facility, mark an X in the oval box for **nursing home or adult foster care resident**. However, if you *did not* receive any benefits from general assistance medical care (GAMC), medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH), mark an X in the oval box for **renter**.
- If you received a CRP from an assisted living facility, mark an X in the oval box for **assisted living**.
- If you owned and lived in your mobile home on January 2, 2010, and rented the property on which it is located, mark an X in the oval box for **mobile home owner**. Do not check the box for renter.
- If, on January 2, 2010, you owned both your mobile home and the property on which it is located, mark an X in the oval box for **homeowner**.

# RENTERS—Special Instructions

**RENTERS:** If you qualify for a property tax refund (see the eligibility requirements on page 2), read the following situations that applied to you in 2009. You must follow these instructions to complete Form M1PR.

## If you were married all year

—and lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Provide both names and Social Security numbers on one Form M1PR. Include both incomes for the full year, but do not include the income of any other persons living with you.

## If you were single all year

—use your income for the year, but do not include the income of any other person living with you.

## Part-year residents

If you and/or your spouse were part-year residents, use only income received during the period you and/or your spouse lived in Minnesota. Include a note with your return explaining how you determined your income.

## If you got married during the year

—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

### If you apply together:

Include both of your incomes for the year. Add line 3 of all the CRPs you and your spouse received. Enter the total on line 9 of Form M1PR. Write “married” and the date you were married on the dotted line to the left of line 9.

### If you apply for separate refunds:

- 1 Each spouse will complete a separate Form M1PR. On lines 1–8, each spouse will use their income for the entire year plus the spouse’s income for the time they were married and living together.
- 2 One spouse must add line 3 of the CRP for the rental unit he or she lived in before the marriage and line 3 of the CRP for the rental unit the couple lived in after they were married. Enter the total on line 9 of Form M1PR.
- 3 Using a separate Form M1PR, the other spouse must enter on line 9 the amount from line 3 of the CRP for the unit lived in before the marriage.
- 4 Do *not* include your spouse’s name and Social Security number on your return even though you include your spouse’s
- 6** income for the time you were married and living together.

## If you divorced or separated

Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

If one person moved out and the other person remained in the same rental unit, the landlord may issue a single CRP to the person who remained in the unit. That person can apply for the refund and enter on line 9 the full amount listed on line 3 of the CRP.

If both persons moved out of the unit, the landlord will issue the CRP to the first person who requests it. That person may enter on line 9 the full amount listed on line 3 of the CRP form. The other person may not apply for a refund based on rent paid for that unit.

**Example:** A married couple lived together from January through March of 2009. They divorced in April and rented separately from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your . . . . .	full year	.. full year
spouse’s . . . . .	Jan-Mar	.. Jan-Mar
Line 3 amounts on		
renter’s CRP for .	Jan-Mar	.. Apr-Dec
	Apr-Dec	

## If you were both a renter and a homeowner during the year

If you owned and lived in your home for part of 2009 **but not** on January 2, 2010, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2009 and then owned and lived in your home on January 2, 2010, follow the steps for both renters and homeowners. You must include all of your 2009 CRPs when you file Form M1PR.

## If you own a mobile home and rent the land it is located on

—do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. See page 7 for mobile home owner instructions.

## If you lived with a roommate

—each of you must apply for a separate refund. Do not include your roommate’s income.

Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or the names on the lease.

## If you lived in a nursing, adult foster care, intermediate care or group home

### Exempt property

If the property is exempt from property tax, you should not have received a Form CRP. You are not eligible for a refund.

### Non-exempt property

- If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of form M1PR and complete the front page of the form.
- If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA or GRH, you are not eligible for a refund.
- If only part of your costs were paid for by these programs, you are eligible for a refund, but you must complete Schedule 2 on page 2 of Form M1PR.

- 1 Mark an X in the box at the top of Form M1PR for *nursing home or adult foster care resident*.
- 2 Complete lines 1–9 of Form M1PR.
- 3 To determine line 10, complete Schedule 2. On line 34, enter the amount from line A (above line 1) of your CRP.
- 4 On line 32, enter the amount from line B of your CRP. Also include this amount on line 4 of Form M1PR.
- 5 Complete the rest of your Form M1PR.

If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 of Form M1PR is not the same as on your federal return.

If your stay in a facility was temporary, you do not qualify for a refund.

## If you rented out part of your home or used it for business

If you rented out part of your rental unit or claimed a portion of your rent as a business expense, use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing Form M1PR.

## If you paid rent for more than one unit for the same months

—you cannot include the amounts from both CRP forms on line 9 of Form M1PR. Instead:

- 1 From the CRP for one unit, divide line 3 by the number of months you rented the unit.
- 2 Multiply step 1 by the number of months you actually lived in the unit.
- 3 Add step 2 to line 3 of the CRP for the other unit.
- 4 Enter the step 3 result on line 9 of M1PR.

# HOMEOWNERS—Special instructions

**HOMEOWNERS:** If you qualify for a property tax refund (see the eligibility requirements on page 2), read the situations on this page that applied to you in 2009. You **must** follow these instructions to complete Form M1PR.

## If you were married all year

—and you lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Both names and Social Security numbers must be provided on one Form M1PR.

## If you were single all year

—use your income for the year.

## If you and/or your spouse were part-year residents

—use your household income for all of 2009, including the income you received before moving to Minnesota.

## If you got married during the year

—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

### If you apply together:

You must include both incomes for the entire year. If you or your spouse rented in 2009, enter line 3 of the CRP on line 9 of Form M1PR.

On line 11, enter the full amount from line 1 of your property tax statement. In the space above the text on line 11, write “married” and the date you were married.

### If you apply for separate refunds:

- 1 One spouse will complete Form M1PR as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If this spouse was issued CRPs for renting before moving into the home, enter line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the 2010 Statement of Property Taxes Payable.
- 2 The other spouse may file a Form M1PR as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her own income for the entire year, plus the income of the other spouse for the period of time they were married and living together.
- 3 Do *not* include your spouse’s name and Social Security number in the heading on your return.

## If you divorced or separated

Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

Only the spouse who owned and lived in the home on January 2, 2010, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2010 Statement of Property Taxes Payable on line 11 of the Form M1PR.

**Example:** A married couple lived together from January through March of 2009. They divorced in April. Spouse 1 kept the house and Spouse 2 rented from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your . . . . .	full year	full year
spouse’s . . . . .	Jan-Mar	Jan-Mar
Line 1 of property tax statement . . . . .	all	none
Line 3 amounts on renter’s CRP for . . . . .	none	Apr-Dec

## If more than one owner (co-owners)

If you and anyone other than your spouse own and occupy the home (co-owners), only one of you may apply for the refund. You must, however, include on line 5 the income of all others for the period of time during the year that they owned and lived in the home.

Regardless of how many people are listed as owners of your home, only one property tax refund per homestead can be claimed.

## If someone other than your spouse lived with you

You must include the income of any other person living with you except boarders, renters, your dependents, your parents or your spouse’s parents. However, you must include the income of parents if they live with you, are not your dependents, and are co-owners of your home.

If someone other than your spouse lived with you, you must include the other person’s income and name on line 5. Enclose an explanation. Do not, however, include the person’s name and Social Security number in the heading on your return.

## If you were both a renter and a homeowner during the year

- If you rented during 2009 and then owned and lived in your home on January 2, 2010, follow the steps for both renters and homeowners. Complete lines 1–17 and 39 according to the instructions. You must include all of your 2009 CRPs. Be sure to mark an X in both the *renter* and *homeowner* boxes near the top of Form M1PR.
- If you owned and lived in your home during part of 2009, but not on January 2, 2010, you must apply for the property tax refund as a renter only.

## Mobile home owners

If you owned and occupied a mobile home on January 2, 2010, and rented the land on which it is located, do not apply for the refund as a renter. You must apply for the refund as a mobile home owner. Mark an X in the box near the top of Form M1PR for *mobile home owner*.

To determine line 11, complete Worksheet 1 on page 12. Include the worksheet when you mail Form M1PR.

Do not file your return until after you receive your 2010 Property Tax Statement in June.

## If you rented out part of your home or used it for business

You must complete Worksheet 2 on page 12 to determine line 11 of Form M1PR if, in 2009, you:

- rented out part of your home—one or more rooms or the other units of a homesteaded duplex or triplex—to others, OR
- used part of your home for business for which you claimed depreciation expenses on your home on your federal Form 1040.

Be sure to include the worksheet when you file your Form M1PR.

**Important:** Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2010 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or nonhomestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

# Lines 1–5

## Line instructions

You must round the amounts on Form M1PR to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.

If the line does not apply to you or if the amount is zero, leave it blank.

## Household income—lines 1–8

To apply for the property tax refund, complete lines 1–8 to determine your total household income. If you are applying with your spouse, you must include both of your incomes.

Your total household income is not the same income listed on your income tax return. It is your federal adjusted gross income, plus types of nontaxable income (lines 2–5), minus your dependent, elderly or disabled subtraction (line 7).

**Homeowners:** If you are filing only for the special property tax refund on your homestead, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide above line 11 the name of the county in which the property is located and the property's ID number.

### Line 1

#### Federal adjusted gross income

See the special instructions on page 6 (if you are a renter) or page 7 (if a homeowner).

Enter your federal adjusted gross income from your 2009 federal income tax return. If the amount is a net loss (a negative amount), enter the negative number. To show a negative amount, mark an X in the oval box provided. If you did not file a 2009 federal return, obtain a federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate federal returns, but are filing a joint Form M1PR, enter the total of both federal adjusted gross incomes on line 1 of Form M1PR.

If you and your spouse did not live together for the entire year and you filed joint federal returns, but are filing separate Forms M1PR, see the example on page 6 (if you are a renter) or page 7 (if you are a homeowner) to determine each spouse's federal adjusted gross income to include on line 1.

If line 1 of Form M1PR is not the same as on your federal return, you must include an explanation with your Form M1PR.

### Line 2

#### Nontaxable Social Security and/or Railroad Retirement Board benefits

The total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2009 must be included in your household income. Also include amounts deducted for payments of Medicare premiums.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine line 2:

- 1 Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . \_\_\_\_\_
- 2 Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . \_\_\_\_\_
- 3 Subtract step 2 from step 1. Enter here and on line 2 of your Form M1PR . . . . . \_\_\_\_\_

Do not include Social Security income for dependents.

### Line 5

#### Additional nontaxable income

Enter your total nontaxable income received in 2009 that is not included on lines 1–4. Enter the type(s) of income in the space provided on line 5.

Common examples include:

- unemployment compensation (up to \$2,400 per recipient) excluded on your federal return
- workers' compensation benefits
- your contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation or SIMPLE/SEP plan
- contributions made to a dependent care account (as shown on your W-2 form) and/or medical expense account
- nontaxable employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- federal subsidies paid to employers for providing prescription drug coverage for their retirees
- nontaxable pension and annuity payments, including disability payments and IRA distributions made directly to charity. However, do not include distributions received from a Roth IRA or any pension or annuity that you funded exclusively, for which

your contributions could not be taken as a federal tax deduction.

- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule MILS
- federally nontaxed interest and mutual fund dividends
- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education or adoption expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse, dependent or renter, for the period of time that they lived with you during the year

#### Also include on line 5 the following losses and deductions to the extent they reduced federal adjusted gross income:

- capital loss carryforward (use Worksheet 4 on page 12 to compute the amount of capital loss carryforward)
- net operating loss carryforward/carryback
- current year passive activity losses, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2009 for federal purposes
- tuition and fees, educator expenses, health savings account, domestic production activities and Archer MSA deductions

#### Do not include on line 5:

- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- any state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payments
- federal stimulus payments



# Lines 6–10

## Line 6

Add lines 1–5. If the result is zero or less, leave line 6 blank. **If your income is less than the rent you paid, enclose an explanation of the source of funds used to pay your rent.**

## Line 7

### Subtraction for dependents and for those age 65 or older or disabled

You qualify for this subtraction if you meet one or both of these requirements:

- you or your spouse were age 65 or older on or before January 1, 2010, **OR** you or your spouse were disabled on or before December 31, 2009.

(You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2009. If you were not certified, you may still qualify as disabled if during 2009 you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.)

- you had dependents (*do not count yourself or your spouse as a dependent*).

### Under age 65 and not disabled

If you and your spouse are younger than age 65 and not disabled, and:

- you did not have dependents, leave line 7 blank.
- you had dependents, complete the worksheet below and then use Table A to find your subtraction amount.

### Age 65 or older or disabled

If you and/or your spouse are age 65 or older or disabled, and:

- you did not have dependents, enter \$3,650 on line 7.
- you had dependents, complete the worksheet below and then use Table B to find your subtraction amount.

Check the appropriate box on line 7 of your return to indicate if you or your spouse are age 65 or older or disabled.

## Worksheet to determine number of dependents

- A If you filed a federal income tax return, enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. **Do not include yourself or your spouse.** If you filed Form 1040EZ, enter 0 for this step **A** \_\_\_\_\_
- B If you did not file a federal return, enter the number of persons described as your dependent (*see page 2*)\* who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse** . **B** \_\_\_\_\_
- C Add steps A and B. Enter the total here **and** in the boxes provided on line 7 of Form M1PR. Be sure to enter the name and Social Security number of each dependent in the space provided on line 7 . . **C** \_\_\_\_\_

Continue with the tables below to determine line 7.

Table A Under age 65 and not disabled: <i>Do not include yourself or your spouse as a dependent</i>	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	\$ 0
1	5,110
2	9,855
3	14,235
4	18,250
5 or more	21,900

Table B Age 65 or older, and/or disabled: <i>Do not include yourself or your spouse as a dependent</i>	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	\$ 3,650
1	8,760
2	13,505
3	17,885
4	21,900
5 or more	25,550

\* If more than one person may claim the dependent, follow the federal tie-breaker rule to decide whom may claim the dependent subtraction. See the federal Form 1040 instructions for details.

## Line 8

### Total household income

Subtract line 7 from line 6 and enter the result on line 8. If the result is zero or less, leave line 8 blank.

**Renters:** If line 8 is \$53,030 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file a Form M1PR.

If line 8 is less than \$53,030, continue with line 9.

### Homeowners and mobile home owners:

If line 8 is \$98,290 or more, **STOP HERE.**

You do not qualify for the regular property tax refund. You may still be eligible for the special property tax refund. Read the instructions for Schedule 1 beginning on page 11 to see if you qualify.

If line 8 is less than \$98,290, go to line 11.

## Renters only— lines 9 and 10

If you **did not** rent for any part of 2009, skip lines 9 and 10 and continue with line 11.

## Line 9

Add line 3 of each CRP and enter the total on line 9 of one Form M1PR. **Do not** file a separate Form M1PR for each CRP.

However, if in 2009 you:

- rented part of your rental unit to someone else or used it for business, or
- paid rent for more than one unit for the same month, or
- lived in a nursing home, an adult foster care home or an intermediate care or other health care facility,

see the instructions for renters on page 6 to determine line 9 of Form M1PR.

Line 3 of your CRP is *not* your refund amount.

## Line 10

### Renters refund table amount

Use the refund table for renters beginning on page 13 to determine your table amount.

Compare the table amount to line 9 and enter the smaller amount on line 10.

# Lines 11–17, 39

## Homeowners only— lines 11–14

If you **did not** own and live in your home on January 2, 2010, skip lines 11–14 and continue with line 15.

### County and property ID number

If you are a homeowner, enter the name of the county and the property ID number from your Statement of Property Taxes Payable in 2010. If your homestead is recorded on more than one property tax statement, enter the property ID number from the statement that includes the primary portion of your property on Form M1PR. Include a separate sheet listing the property ID number and location of each additional parcel.

### Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2010. See the homeowner instructions on page 7 to determine line 11 if in 2009 you:

- rented part of your home to someone else or used part of your home for business, or
- are a mobile home owner and you rented the lot your home is on.

### Line 12

#### Special property tax refund for homeowners

If your net property tax on your homestead increased by more than 12 percent from 2009 to 2010, and the increase was \$100 or more, you may be eligible for a special refund, regardless of your household income. You may qualify for the special refund even if you do not qualify for the regular refund (see Schedule 1 instructions on page 11).

If you qualify, complete Schedule 1 on the back of Form M1PR to determine line 12. Any special refund will be included in the total refund on line 15.

### Line 14

#### Homeowners refund table amount

Use the refund table for homeowners beginning on page 18 to determine your table amount. Compare the table amount to line 13, and enter the smaller amount on line 14.

If line 14 is zero or blank, you are not eligible for the regular property tax refund.

## All applicants—lines 15–17

### Line 16

#### Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 16, enter the amount you wish to give. Your property tax refund will be reduced by the amount you donate.

To make a contribution directly to the Nongame Wildlife Fund on-line go to [www.dnr.state.mn.us/eco/nongame/check-off.html](http://www.dnr.state.mn.us/eco/nongame/check-off.html) or send a check to:

**DNR Nongame Wildlife Fund,  
500 Lafayette Road, Box 25,  
St. Paul, MN 55155**

Make checks payable to:  
DNR Nongame Wildlife Fund.

### Line 17

#### Property tax refund

Subtract line 16 from line 15 and enter the result on line 17. This is your property tax refund.

If you want the full amount of your refund to be directly deposited into your checking or savings account, see line 39.

### Line 39

#### To request direct deposit of your refund

If you want your refund on line 17 to be directly deposited into your checking or savings account, enter the information on line 39. Refer to the sample provided to find the routing and account numbers.

You can find your bank's routing number and account number on the bottom of your check.	
:09 10000000 000000000000"	
└──Bank's routing number──┘	└──Account number──┘

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

By completing line 39, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

## Sign your return

Be sure to sign your return at the bottom of the second page of the form.

## If you owe federal or Minnesota taxes

—or if you owe criminal fines, a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the department to apply your refund to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor.

If your debt is less than your refund, you will receive the difference.

# Schedule 1—Special property tax refund

To qualify for the special refund, you must have owned and lived in the same home both on January 2, 2009, and on January 2, 2010, the net property tax on your home—stead must have increased by more than 12 percent from 2009 to 2010, and the increase was \$100 or more.

The refund is 60 percent of the amount of tax paid that exceeds the 12 percent increase, up to \$1,000.

You may qualify for this special refund even if you do not qualify for the 2009 regular property tax refund. Complete Schedule 1 on the back of Form M1PR.

**If you are filing only for the special property tax refund**, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide the county and property ID number above line 11.

**Note:** Read the section “Special Situations” on this page. If any situation applies to you, follow the instructions given in that section.

## Line 19

### New improvements/expired exclusions

If you had new improvements or expired exclusions listed in the 2010 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax due to the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even though the net property tax may have increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include construction of a new building, an addition or an improvement to an existing home, and any expired exclusions due to “This Old House.”

## Line 22

Enter line 2 (2009 column) of your Statement of Property Taxes Payable in 2010. If there is no amount on line 2, use line 5 (2009 column) of the Statement of Property Taxes Payable in 2010.

If the entries for the prior year column are missing or N/A, the prior year property information is not comparable to the current year information. Generally, this is due to a change in the property, such as the classification, lot size or parcel configuration. To correctly determine line 22, contact your county and ask for a recalculation of the property taxes for the prior year based on the current year’s classification or configuration. Include an explanation on how the prior year calculation was derived.

If you are applying for the special refund, you must enter an amount greater than zero on line 22 of Form M1PR.

## Line 23

Enter the special refund amount from line 12 of your 2008 Form M1PR. If the amount was changed by the department, use the corrected amount. If you did not receive a special refund, leave line 23 blank.

## Special situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 12. Compare the percentages you used for 2009 and 2010, and follow the instructions below to determine amounts to enter on Schedule 1.

- **If you used the same percentage for both years:**

Line 18: Enter step 3 of Worksheet 2 on page 12.

Line 22: Enter step 3 of Worksheet 3 on page 12 of the 2008 Form M1PR instruction booklet.

- **If in 2009 you used a higher percentage for your home than you did in 2008:**

Line 18: Multiply line 1 of your 2010 Statement of Property Taxes Payable by the percentage used as your home in 2008 (from step 2 of Worksheet 3 on page 12 of the 2008 M1PR booklet).

Line 22: Enter step 3 of Worksheet 3 on page 12 of the 2008 Form M1PR instruction booklet.

- **If in 2009 you used a lower percentage for your home than you did in 2008:**

Line 18: Enter step 3 of Worksheet 2 on page 12.

Line 22: Multiply line 2 of your 2010 Statement of Property Taxes Payable by the percentage used for your home in 2009 (from step 2 of Worksheet 2 on page 12).

Line 23: Multiply line 12 of your 2008 Form M1PR by the proportion your 2009 percentage used for your home is to the 2008 percentage used for your home.

# Worksheets 1-4

If you are required to complete any one of the following worksheets, you must include this page when you file your Form M1PR.

## Worksheet 1

### For mobile home owners

- 1 Line 3 of the 2009 CRP you received for rent paid on your mobile home lot . . . . . **1** \_\_\_\_\_ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2010 . . . . . **2** \_\_\_\_\_ .
- 3 Add steps 1 and 2. Enter the result here and on line 11 of Form M1PR . . . . . **3** \_\_\_\_\_ .

## Worksheet 2

### For renters and homeowners who rented part of their home to others or used it for business

- 1 Line 1 of your Statement of Property Taxes Payable in 2010 or line 3 of your CRP . . . . . **1** \_\_\_\_\_ .  
(Mobile home owners - enter line 3 of worksheet 1 above.)
- 2 Percent of your home *not* rented to others or *not* used for business . . . . . **2** \_\_\_\_\_ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 9 (*renter*) or  
line 11 (*homeowner*) of Form M1PR . . . . . **3** \_\_\_\_\_ .

## Worksheet 3

### For homesteads with new improvements and/or expired exclusions

- 1 Amount of new improvements/expired exclusions in the 2010 column  
listed on your Statement(s) of Property Taxes Payable in 2010 . . . . . **1** \_\_\_\_\_ .
- 2 Amount of Taxable Market Value in the 2010 column as listed on your  
Statement(s) of Property Taxes Payable in 2010 . . . . . **2** \_\_\_\_\_ .
- 3 Divide step 1 by step 2 and convert to a percentage (*round to the nearest whole percentage*).  
Enter the resulting percentage here and on line 19 of Form M1PR . . . . . **3** \_\_\_\_\_ %  
  
Complete lines 20-30 of Form M1PR to determine if you are eligible for the special refund.

## Worksheet 4

### For calculating capital losses to include on line 5

- 1 Combined net gain/loss (*line 16 of Federal Schedule D*) . . . . . **1** \_\_\_\_\_
- 2 Short-term capital loss carryforward (*line 6 of Schedule D*). Enter as a positive number . . . . . **2** \_\_\_\_\_
- 3 Long-term capital loss carryforward (*line 14 of Schedule D*). Enter as a positive number . . . . . **3** \_\_\_\_\_
- 4 Add steps 2 and 3 (*If step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7*). . . . . **4** \_\_\_\_\_
- 5 Add steps 1 and 4 . . . . . **5** \_\_\_\_\_
- 6 Capital loss from line 13 of Form 1040 (*allowable loss*). Enter as a positive number . . . . . **6** \_\_\_\_\_
- 7 Add steps 5 and 6 (*if less than zero, enter 0*). Enter the total here and include with other nontaxable income  
on line 5 of Form M1PR . . . . . **7** \_\_\_\_\_

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:																
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350		
at least		but less than		but less than:														
				\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:																
—	\$1,520	5	28	52	76	100	123	147	171	195	218	242	266	290	313	337		
\$1,520	3,030	0	14	38	62	85	109	133	157	180	204	228	252	275	299	323		
3,030	4,550	0	0	23	47	71	95	118	142	166	190	213	237	261	285	308		
4,550	6,060	0	0	9	31	54	76	99	121	144	166	189	211	234	256	279		
6,060	7,570	0	0	0	11	34	56	79	101	124	146	169	191	214	236	259		
7,570	9,090	0	0	0	0	11	34	56	79	101	124	146	169	191	214	236		
9,090	10,610	0	0	0	0	0	17	40	62	85	107	130	152	175	197	220		
10,610	12,130	0	0	0	0	0	0	12	34	55	76	97	119	140	161	182		
12,130	13,640	0	0	0	0	0	0	0	17	38	59	81	102	123	144	166		
13,640	15,150	0	0	0	0	0	0	0	0	9	31	52	73	94	116	137		
15,150	16,660	0	0	0	0	0	0	0	0	0	12	32	52	72	92	112		
16,660	18,180	0	0	0	0	0	0	0	0	0	0	1	21	41	61	81		
18,180	19,700	0	0	0	0	0	0	0	0	0	0	0	3	23	43	63		
19,700	21,210	0	0	0	0	0	0	0	0	0	0	0	0	0	8	28		
21,210	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:																
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700			
at least		but less than		but less than:														
				\$400	425	450	475	500	525	550	575	600	625	650	675	700	725	
		your property tax refund is:																
—	\$1,520	361	385	408	432	456	480	503	527	551	575	598	622	646	670			
\$1,520	3,030	347	370	394	418	442	465	489	513	537	560	584	608	632	655			
3,030	4,550	332	356	380	403	427	451	475	498	522	546	570	593	617	641			
4,550	6,060	301	324	346	369	391	414	436	459	481	504	526	549	571	594			
6,060	7,570	281	304	326	349	371	394	416	439	461	484	506	529	551	574			
7,570	9,090	259	281	304	326	349	371	394	416	439	461	484	506	529	551			
9,090	10,610	242	265	287	310	332	355	377	400	422	445	467	490	512	535			
10,610	12,130	204	225	246	267	289	310	331	352	374	395	416	437	459	480			
12,130	13,640	187	208	229	251	272	293	314	336	357	378	399	421	442	463			
13,640	15,150	158	179	201	222	243	264	286	307	328	349	371	392	413	434			
15,150	16,660	132	152	172	192	212	232	252	272	292	312	332	352	372	392			
16,660	18,180	101	121	141	161	181	201	221	241	261	281	301	321	341	361			
18,180	19,700	83	103	123	143	163	183	203	223	243	263	283	303	323	343			
19,700	21,210	48	68	88	108	128	148	168	188	208	228	248	268	288	308			
21,210	22,720	11	29	48	67	86	104	123	142	161	179	198	217	236	254			
22,720	24,240	0	0	11	30	49	67	86	105	124	142	161	180	199	217			
24,240	25,770	0	0	0	9	28	47	66	84	103	122	141	159	178	197			
25,770	27,270	0	0	0	0	0	6	24	41	59	76	94	111	129	146			
27,270	28,780	0	0	0	0	0	0	0	1	19	36	54	71	89	106			
28,780	30,300	0	0	0	0	0	0	0	0	0	0	0	0	9	26	44		
30,300	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:															
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050		
at least		but less than		but less than:													
				\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:															
—	\$1,520	693	717	741	765	788	812	836	860	883	907	931	955	978	1,002		
\$1,520	3,030	679	703	727	750	774	798	822	845	869	893	917	940	964	988		
3,030	4,550	665	688	712	736	760	783	807	831	855	878	902	926	950	973		
4,550	6,060	616	639	661	684	706	729	751	774	796	819	841	864	886	909		
6,060	7,570	596	619	641	664	686	709	731	754	776	799	821	844	866	889		
7,570	9,090	574	596	619	641	664	686	709	731	754	776	799	821	844	866		
9,090	10,610	557	580	602	625	647	670	692	715	737	760	782	805	827	850		
10,610	12,130	501	522	544	565	586	607	629	650	671	692	714	735	756	777		
12,130	13,640	484	506	527	548	569	591	612	633	654	676	697	718	739	761		
13,640	15,150	456	477	498	519	541	562	583	604	626	647	668	689	711	732		
15,150	16,660	412	432	452	472	492	512	532	552	572	592	612	632	652	672		
16,660	18,180	381	401	421	441	461	481	501	521	541	561	581	601	621	641		
18,180	19,700	363	383	403	423	443	463	483	503	523	543	563	583	603	623		
19,700	21,210	328	348	368	388	408	428	448	468	488	508	528	548	568	588		
21,210	22,720	273	292	311	329	348	367	386	404	423	442	461	479	498	517		
22,720	24,240	236	255	274	292	311	330	349	367	386	405	424	442	461	480		
24,240	25,770	216	234	253	272	291	309	328	347	366	384	403	422	441	459		
25,770	27,270	164	181	199	216	234	251	269	286	304	321	339	356	374	391		
27,270	28,780	124	141	159	176	194	211	229	246	264	281	299	316	334	351		
28,780	30,300	61	79	96	114	131	149	166	184	201	219	236	254	271	289		
30,300	31,810	0	12	30	47	65	82	100	117	135	152	170	187	205	222		
31,810	33,340	0	0	0	0	0	10	26	43	59	75	91	108	124	140		
33,340	34,860	0	0	0	0	0	0	0	0	11	27	43	60	76	92		
34,860	36,370	0	0	0	0	0	0	0	0	0	0	0	10	26	42		
36,370	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:															
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400		
at least		but less than		but less than:													
				\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:															
—	<b>\$1,520</b>	1,026	1,050	1,073	1,097	1,121	1,145	1,168	1,192	1,216	1,240	1,263	1,287	1,311	1,335		
<b>\$1,520</b>	<b>3,030</b>	1,012	1,035	1,059	1,083	1,107	1,130	1,154	1,178	1,202	1,225	1,249	1,273	1,297	1,320		
<b>3,030</b>	<b>4,550</b>	997	1,021	1,045	1,068	1,092	1,116	1,140	1,163	1,187	1,211	1,235	1,258	1,282	1,306		
<b>4,550</b>	<b>6,060</b>	931	954	976	999	1,021	1,044	1,066	1,089	1,111	1,134	1,156	1,179	1,201	1,224		
<b>6,060</b>	<b>7,570</b>	911	934	956	979	1,001	1,024	1,046	1,069	1,091	1,114	1,136	1,159	1,181	1,204		
<b>7,570</b>	<b>9,090</b>	889	911	934	956	979	1,001	1,024	1,046	1,069	1,091	1,114	1,136	1,159	1,181		
<b>9,090</b>	<b>10,610</b>	872	895	917	940	962	985	1,007	1,030	1,052	1,075	1,097	1,120	1,142	1,165		
<b>10,610</b>	<b>12,130</b>	799	820	841	862	884	905	926	947	969	990	1,011	1,032	1,054	1,075		
<b>12,130</b>	<b>13,640</b>	782	803	824	846	867	888	909	931	952	973	994	1,016	1,037	1,058		
<b>13,640</b>	<b>15,150</b>	753	774	796	817	838	859	881	902	923	944	966	987	1,008	1,029		
<b>15,150</b>	<b>16,660</b>	692	712	732	752	772	792	812	832	852	872	892	912	932	952		
<b>16,660</b>	<b>18,180</b>	661	681	701	721	741	761	781	801	821	841	861	881	901	921		
<b>18,180</b>	<b>19,700</b>	643	663	683	703	723	743	763	783	803	823	843	863	883	903		
<b>19,700</b>	<b>21,210</b>	608	628	648	668	688	708	728	748	768	788	808	828	848	868		
<b>21,210</b>	<b>22,720</b>	536	554	573	592	611	629	648	667	686	704	723	742	761	779		
<b>22,720</b>	<b>24,240</b>	499	517	536	555	574	592	611	630	649	667	686	705	724	742		
<b>24,240</b>	<b>25,770</b>	478	497	516	534	553	572	591	609	628	647	666	684	703	722		
<b>25,770</b>	<b>27,270</b>	409	426	444	461	479	496	514	531	549	566	584	601	619	636		
<b>27,270</b>	<b>28,780</b>	369	386	404	421	439	456	474	491	509	526	544	561	579	596		
<b>28,780</b>	<b>30,300</b>	306	324	341	359	376	394	411	429	446	464	481	499	516	534		
<b>30,300</b>	<b>31,810</b>	240	257	275	292	310	327	345	362	380	397	415	432	450	467		
<b>31,810</b>	<b>33,340</b>	156	173	189	205	221	238	254	270	286	303	319	335	351	368		
<b>33,340</b>	<b>34,860</b>	108	125	141	157	173	190	206	222	238	255	271	287	303	320		
<b>34,860</b>	<b>36,370</b>	59	75	91	107	124	140	156	172	189	205	221	237	254	270		
<b>36,370</b>	<b>37,870</b>	7	22	37	52	67	82	97	112	127	142	157	172	187	202		
<b>37,870</b>	<b>39,410</b>	0	0	0	2	17	32	47	62	77	92	107	122	137	152		
<b>39,410</b>	<b>40,920</b>	0	0	0	0	0	0	0	10	25	40	55	70	85	100		
<b>40,920</b>	<b>42,430</b>	0	0	0	0	0	0	0	0	0	0	2	17	32	47		
<b>42,430</b>	<b>&amp; over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

# Renters Only

# Refund Table

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		\$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
at least		but less than:													
but less than		\$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
your property tax refund is:															

—	\$1,520	1,358	1,382	1,406	1,430	1,453	1,477	1,501	1,510	1,510	1,510	1,510	1,510	1,510	1,510
\$1,520	3,030	1,344	1,368	1,392	1,415	1,439	1,463	1,487	1,510	1,510	1,510	1,510	1,510	1,510	1,510
3,030	4,550	1,330	1,353	1,377	1,401	1,425	1,448	1,472	1,496	1,510	1,510	1,510	1,510	1,510	1,510
4,550	6,060	1,246	1,269	1,291	1,314	1,336	1,359	1,381	1,404	1,426	1,449	1,471	1,494	1,510	1,510
6,060	7,570	1,226	1,249	1,271	1,294	1,316	1,339	1,361	1,384	1,406	1,429	1,451	1,474	1,496	1,510
7,570	9,090	1,204	1,226	1,249	1,271	1,294	1,316	1,339	1,361	1,384	1,406	1,429	1,451	1,474	1,496
9,090	10,610	1,187	1,210	1,232	1,255	1,277	1,300	1,322	1,345	1,367	1,390	1,412	1,435	1,457	1,480
10,610	12,130	1,096	1,117	1,139	1,160	1,181	1,202	1,224	1,245	1,266	1,287	1,309	1,330	1,351	1,372
12,130	13,640	1,079	1,101	1,122	1,143	1,164	1,186	1,207	1,228	1,249	1,271	1,292	1,313	1,334	1,356
13,640	15,150	1,051	1,072	1,093	1,114	1,136	1,157	1,178	1,199	1,221	1,242	1,263	1,284	1,306	1,327
15,150	16,660	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152	1,172	1,192	1,212	1,232
16,660	18,180	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121	1,141	1,161	1,181	1,201
18,180	19,700	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143	1,163	1,183
19,700	21,210	888	908	928	948	968	988	1,008	1,028	1,048	1,068	1,088	1,108	1,128	1,148
21,210	22,720	798	817	836	854	873	892	911	929	948	967	986	1,004	1,023	1,042
22,720	24,240	761	780	799	817	836	855	874	892	911	930	949	967	986	1,005
24,240	25,770	741	759	778	797	816	834	853	872	891	909	928	947	966	984
25,770	27,270	654	671	689	706	724	741	759	776	794	811	829	846	864	881
27,270	28,780	614	631	649	666	684	701	719	736	754	771	789	806	824	841
28,780	30,300	551	569	586	604	621	639	656	674	691	709	726	744	761	779
30,300	31,810	485	502	520	537	555	572	590	607	625	642	660	677	695	712
31,810	33,340	384	400	416	433	449	465	481	498	514	530	546	563	579	595
33,340	34,860	336	352	368	385	401	417	433	450	466	482	498	515	531	547
34,860	36,370	286	302	319	335	351	367	384	400	416	432	449	465	481	497
36,370	37,870	217	232	247	262	277	292	307	322	337	352	367	382	397	412
37,870	39,410	167	182	197	212	227	242	257	272	287	302	317	332	347	362
39,410	40,920	115	130	145	160	175	190	205	220	235	250	265	280	295	310
40,920	42,430	62	77	92	107	122	137	152	167	182	197	212	227	242	257
42,430	43,940	7	21	34	48	62	76	89	103	117	131	144	158	172	186
43,940	45,460	0	0	0	0	10	23	37	51	65	78	92	106	120	133
45,460	46,980	0	0	0	0	0	0	0	0	11	25	38	52	66	80
46,980	48,490	0	0	0	0	0	0	0	0	0	0	8	21	33	46
48,490	50,010	0	0	0	0	0	0	0	0	0	0	0	0	7	19
50,010	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0



# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:									
at least	but less than	\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		but less than:									
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	& over
		your property tax refund is:									
—	\$9,090	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
\$9,090	10,610	1,502	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
10,610	12,130	1,394	1,415	1,436	1,457	1,479	1,500	1,510	1,510	1,510	1,510
12,130	13,640	1,377	1,398	1,419	1,441	1,462	1,483	1,504	1,510	1,510	1,510
13,640	15,150	1,348	1,369	1,391	1,412	1,433	1,454	1,476	1,497	1,510	1,510
15,150	16,660	1,252	1,272	1,292	1,312	1,332	1,352	1,372	1,392	1,412	*
16,660	18,180	1,221	1,241	1,261	1,281	1,301	1,321	1,341	1,361	1,381	*
18,180	19,700	1,203	1,223	1,243	1,263	1,283	1,303	1,323	1,343	1,363	*
19,700	21,210	1,168	1,188	1,208	1,228	1,248	1,268	1,288	1,308	1,328	*
21,210	22,720	1,061	1,079	1,098	1,117	1,136	1,154	1,173	1,192	1,211	*
22,720	24,240	1,024	1,042	1,061	1,080	1,099	1,117	1,136	1,155	1,174	*
24,240	25,770	1,003	1,022	1,041	1,059	1,078	1,097	1,116	1,134	1,153	*
25,770	27,270	899	916	934	951	969	986	1,004	1,021	1,039	*
27,270	28,780	859	876	894	911	929	946	964	981	999	*
28,780	30,300	796	814	831	849	866	884	901	919	936	*
30,300	31,810	730	747	765	782	800	817	835	852	870	*
31,810	33,340	611	628	644	660	676	693	709	725	741	*
33,340	34,860	563	580	596	612	628	645	661	677	693	*
34,860	36,370	514	530	546	562	579	595	611	627	644	*
36,370	37,870	427	442	457	472	487	502	517	532	547	*
37,870	39,410	377	392	407	422	437	452	467	482	497	*
39,410	40,920	325	340	355	370	385	400	415	430	445	*
40,920	42,430	272	287	302	317	332	347	362	377	392	*
42,430	43,940	199	213	227	241	254	268	282	296	309	*
43,940	45,460	147	161	175	188	202	216	230	243	257	*
45,460	46,980	93	107	121	135	148	162	176	190	203	*
46,980	48,490	58	71	83	96	108	121	133	146	158	*
48,490	50,010	32	44	57	69	82	94	107	119	132	*
50,010	51,520	5	18	30	43	55	68	80	93	105	*
51,520	53,030	0	0	4	16	29	41	54	66	79	*
53,030	& over	0	0	0	0	0	0	0	0	0	0

\* Use the Renter's Worksheet below.

## Renter's Worksheet

**For household incomes of \$15,150 or more with property tax of \$2,000 or more**

- Amount from line 9 of Form M1PR . . . . . **1** \_\_\_\_\_
- Total household income from line 8 of Form M1PR . . . . . **2** \_\_\_\_\_
- Decimal number for this step from the table at right . . . . . **3** \_\_\_\_\_
- Multiply step 2 by step 3 . . . . . **4** \_\_\_\_\_
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . . . . . **5** \_\_\_\_\_
- Decimal number for this step from the table at right . . . . . **6** \_\_\_\_\_
- Multiply step 5 by step 6 . . . . . **7** \_\_\_\_\_
- Amount for this step from the table at right . . . . . **8** \_\_\_\_\_
- Amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 of Form M1PR, or if you are completing Schedule 2, enter on line 37 . . . . . **9** \_\_\_\_\_

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$15,150	\$16,660	0.014	0.80	1,510
16,660	19,700	0.015	0.80	1,510
19,700	21,210	0.016	0.80	1,510
21,210	22,720	0.017	0.75	1,510
22,720	25,770	0.018	0.75	1,510
25,770	27,270	0.019	0.70	1,510
27,270	28,780	0.020	0.70	1,510
28,780	30,300	0.022	0.70	1,510
30,300	31,810	0.024	0.70	1,510
31,810	33,340	0.026	0.65	1,510
33,340	34,860	0.027	0.65	1,510
34,860	36,370	0.028	0.65	1,510
36,370	37,870	0.029	0.60	1,510
37,870	39,410	0.030	0.60	1,510
39,410	40,920	0.031	0.60	1,510
40,920	42,430	0.032	0.60	1,510
42,430	43,940	0.033	0.55	1,370
43,940	45,460	0.034	0.55	1,220
45,460	46,980	0.035	0.55	1,050
46,980	48,490	0.035	0.50	910
48,490	50,010	0.035	0.50	760
50,010	51,520	0.035	0.50	460
51,520	53,030	0.035	0.50	150
53,030	& over		not eligible	



# Homeowners Only

# Refund Table

If line 8, Form M1PR is: at least	and line 13 of Form M1PR is at least:																										
	\$ 600	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175			
but less than:	your property tax refund is:																										
\$ 625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200				
—	514	535	557	578	599	620	642	663	684	705	727	748	769	790	812	833	854	875	897	918	939	960	982	1,003			
<b>\$1,510</b>	499	521	542	563	584	606	627	648	669	691	712	733	754	776	797	818	839	861	882	903	924	946	967	988			
<b>3,020</b>	482	503	525	546	567	588	610	631	652	673	695	716	737	758	780	801	822	843	865	886	907	928	950	971			
<b>4,550</b>	435	455	475	495	515	535	555	575	595	615	635	655	675	695	715	735	755	775	795	815	835	855	875	895			
<b>6,070</b>	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	734	754	774	794	814	834	854	874			
<b>7,580</b>	390	410	430	450	470	490	510	530	550	570	590	610	630	650	670	690	710	730	750	770	790	810	830	850			
<b>9,100</b>	372	392	412	432	452	472	492	512	532	552	572	592	612	632	652	672	692	712	732	752	772	792	812	832			
<b>10,610</b>	323	342	360	379	398	417	435	454	473	492	510	529	548	567	585	604	623	642	660	679	698	717	735	754			
<b>12,120</b>	295	314	333	351	370	389	408	426	445	464	483	501	520	539	558	576	595	614	633	651	670	689	708	726			
<b>13,640</b>	265	284	303	321	340	359	378	396	415	434	453	471	490	509	528	546	565	584	603	621	640	659	678	696			
<b>15,150</b>	217	235	252	270	287	305	322	340	357	375	392	410	427	445	462	480	497	515	532	550	567	585	602	620			
<b>16,660</b>	185	202	220	237	255	272	290	307	325	342	360	377	395	412	430	447	465	482	500	517	535	552	570	587			
<b>18,200</b>	150	168	185	203	220	238	255	273	290	308	325	343	360	378	395	413	430	448	465	483	500	518	535	553			
<b>19,710</b>	128	145	163	180	198	215	233	250	268	285	303	320	338	355	373	390	408	425	443	460	478	495	513	530			
<b>21,230</b>	84	100	116	133	149	165	181	198	214	230	246	263	279	295	311	328	344	360	376	393	409	425	441	458			
<b>22,730</b>	47	63	80	96	112	128	145	161	177	193	210	226	242	258	275	291	307	323	340	356	372	388	405	421			
<b>24,240</b>	8	24	41	57	73	89	106	122	138	154	171	187	203	219	236	252	268	284	301	317	333	349	366	382			
<b>25,770</b>	0	0	0	15	30	45	60	75	90	105	120	135	150	165	180	195	210	225	240	255	270	285	300	315			
<b>27,280</b>	0	0	0	0	7	22	37	52	67	82	97	112	127	142	157	172	187	202	217	232	247	262	277	292			
<b>28,800</b>	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269			
<b>30,310</b>	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	156	171	186	201	216	231	246			
<b>31,830</b>	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204			
<b>33,340</b>	0	0	0	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181			
<b>34,860</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22	37	52	67	82	97	112	127	142	157			
<b>36,370</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111			
<b>37,880</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	27	42	57	72	87			
<b>39,400</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62			
<b>40,910</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22	37			
<b>42,430</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13		
<b>43,940</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>&amp; over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

# 2 Homeowners Only

# Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																							
at but less than		\$1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
least		your property tax refund is:																							
—	\$1,510	1,024	1,045	1,067	1,088	1,109	1,130	1,152	1,173	1,194	1,215	1,237	1,258	1,279	1,300	1,322	1,343	1,364	1,385	1,407	1,428	1,449	1,470	1,492	1,513
<b>\$1,510</b>	<b>3,020</b>	1,009	1,031	1,052	1,073	1,094	1,116	1,137	1,158	1,179	1,201	1,222	1,243	1,264	1,286	1,307	1,328	1,349	1,371	1,392	1,413	1,434	1,456	1,477	1,498
<b>3,020</b>	<b>4,550</b>	992	1,013	1,035	1,056	1,077	1,098	1,120	1,141	1,162	1,183	1,205	1,226	1,247	1,268	1,290	1,311	1,332	1,353	1,375	1,396	1,417	1,438	1,460	1,481
<b>4,550</b>	<b>6,070</b>	915	935	955	975	995	1,015	1,035	1,055	1,075	1,095	1,115	1,135	1,155	1,175	1,195	1,215	1,235	1,255	1,275	1,295	1,315	1,335	1,355	1,375
<b>6,070</b>	<b>7,580</b>	894	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154	1,174	1,194	1,214	1,234	1,254	1,274	1,294	1,314	1,334	1,354
<b>7,580</b>	<b>9,100</b>	870	890	910	930	950	970	990	1,010	1,030	1,050	1,070	1,090	1,110	1,130	1,150	1,170	1,190	1,210	1,230	1,250	1,270	1,290	1,310	1,330
<b>9,100</b>	<b>10,610</b>	852	872	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312
<b>10,610</b>	<b>12,120</b>	773	792	810	829	848	867	885	904	923	942	960	979	998	1,017	1,035	1,054	1,073	1,092	1,110	1,129	1,148	1,167	1,185	1,204
<b>12,120</b>	<b>13,640</b>	745	764	783	801	820	839	858	876	895	914	933	951	970	989	1,008	1,026	1,045	1,064	1,083	1,101	1,120	1,139	1,158	1,176
<b>13,640</b>	<b>15,150</b>	715	734	753	771	790	809	828	846	865	884	903	921	940	959	978	996	1,015	1,034	1,053	1,071	1,090	1,109	1,128	1,146
<b>15,150</b>	<b>16,660</b>	637	655	672	690	707	725	742	760	777	795	812	830	847	865	882	900	917	935	952	970	987	1,005	1,022	1,040
<b>16,660</b>	<b>18,200</b>	605	622	640	657	675	692	710	727	745	762	780	797	815	832	850	867	885	902	920	937	955	972	990	1,007
<b>18,200</b>	<b>19,710</b>	570	588	605	623	640	658	675	693	710	728	745	763	780	798	815	833	850	868	885	903	920	938	955	973
<b>19,710</b>	<b>21,230</b>	548	565	583	600	618	635	653	670	688	705	723	740	758	775	793	810	828	845	863	880	898	915	933	950
<b>21,230</b>	<b>22,730</b>	474	490	506	523	539	555	571	588	604	620	636	653	669	685	701	718	734	750	766	783	799	815	831	848
<b>22,730</b>	<b>24,240</b>	437	453	470	486	502	518	535	551	567	583	600	616	632	648	665	681	697	713	730	746	762	778	795	811
<b>24,240</b>	<b>25,770</b>	398	414	431	447	463	479	496	512	528	544	561	577	593	609	626	642	658	674	691	707	723	739	756	772
<b>25,770</b>	<b>27,280</b>	330	345	360	375	390	405	420	435	450	465	480	495	510	525	540	555	570	585	600	615	630	645	660	675
<b>27,280</b>	<b>28,800</b>	307	322	337	352	367	382	397	412	427	442	457	472	487	502	517	532	547	562	577	592	607	622	637	652
<b>28,800</b>	<b>30,310</b>	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	599	614	629
<b>30,310</b>	<b>31,830</b>	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606
<b>31,830</b>	<b>33,340</b>	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	534	549	564
<b>33,340</b>	<b>34,860</b>	196	211	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541
<b>34,860</b>	<b>36,370</b>	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397	412	427	442	457	472	487	502	517
<b>36,370</b>	<b>37,880</b>	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471
<b>37,880</b>	<b>39,400</b>	102	117	132	147	162	177	192	207	222	237	252	267	282	297	312	327	342	357	372	387	402	417	432	447
<b>39,400</b>	<b>40,910</b>	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422
<b>40,910</b>	<b>42,430</b>	52	67	82	97	112	127	142	157	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397
<b>42,430</b>	<b>43,940</b>	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373
<b>43,940</b>	<b>45,460</b>	3	18	33	48	63	78	93	108	123	138	153	168	183	198	213	228	243	258	273	288	303	318	333	348
<b>45,460</b>	<b>46,970</b>	0	0	0	0	10	24	38	51	65	79	93	106	120	134	148	161	175	189	203	216	230	244	258	271
<b>46,970</b>	<b>48,490</b>	0	0	0	0	0	1	14	28	42	56	69	83	97	111	124	138	152	166	179	193	207	221	234	248
<b>48,490</b>	<b>50,000</b>	0	0	0	0	0	0	0	5	19	32	46	60	74	87	101	115	129	142	156	170	184	197	211	225

Continued on next page.

# Homeowners Only

# Refund Table

and line 13 of Form M1PR is at least:

If line 8, Form M1PR is:	\$1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
at least	\$1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800	
but less than	0	0	0	0	0	0	0	0	0	9	23	36	50	64	78	91	105	119	133	146	160	174	188	201	
<b>50,000</b>	<b>51,520</b>	<b>53,030</b>	<b>54,550</b>	<b>56,060</b>	<b>57,580</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	<b>59,090</b>	
<b>&amp; over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

your property tax refund is:

and line 13 of Form M1PR is at least:

If line 8, Form M1PR is:	\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
at least	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400	
but less than	1,534	1,555	1,577	1,598	1,619	1,640	1,662	1,683	1,704	1,725	1,747	1,768	1,789	1,810	1,832	1,853	1,874	1,895	1,917	1,938	1,959	1,980	2,002	2,023	
<b>\$1,510</b>	<b>3,020</b>	<b>4,550</b>	<b>6,070</b>	<b>7,580</b>	<b>9,100</b>	<b>10,610</b>	<b>12,120</b>	<b>13,640</b>	<b>15,150</b>	<b>16,660</b>	<b>18,200</b>	<b>19,710</b>	<b>21,230</b>	<b>22,730</b>	<b>24,240</b>	<b>25,770</b>	<b>27,280</b>	<b>28,790</b>	<b>30,300</b>	<b>31,810</b>	<b>33,320</b>	<b>34,830</b>	<b>36,340</b>	<b>37,850</b>	
<b>&amp; over</b>	1,534	1,519	1,502	1,395	1,374	1,350	1,332	1,317	1,302	1,287	1,272	1,257	1,242	1,227	1,212	1,197	1,182	1,167	1,152	1,137	1,122	1,107	1,092	1,077	

your property tax refund is:





# Homeowners Only

# Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																											
at least		\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000			
but less than		\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000				
your property tax refund is:																													
53,030	54,550	439	453	467	481	494	508	522	536	549	563	577	591	604	618	632	646	659	673	687	701	714	728	742	756				
54,550	56,060	414	428	442	456	469	483	497	511	524	538	552	566	579	593	607	621	634	648	662	676	689	703	717	731				
56,060	57,580	389	403	417	431	444	458	472	486	499	513	527	541	554	568	582	596	609	623	637	651	664	678	692	706				
57,580	59,090	364	378	392	406	419	433	447	461	474	488	502	516	529	543	557	571	584	598	612	626	639	653	667	681				
59,090	60,610	339	353	367	381	394	408	422	436	449	463	477	491	504	518	532	546	559	573	587	601	614	628	642	656				
60,610	62,120	247	261	274	288	302	316	329	343	357	371	384	398	412	426	439	453	467	481	494	508	522	536	549	563				
62,120	63,640	220	234	248	261	275	289	303	316	330	344	358	371	385	399	413	426	440	454	468	481	495	509	523	536				
63,640	65,150	194	207	221	235	249	262	276	290	304	317	331	345	359	372	386	400	414	427	441	455	469	482	496	510				
65,150	66,670	167	181	194	208	222	236	249	263	277	291	304	318	332	346	359	373	387	401	414	428	442	456	469	483				
66,670	68,190	140	154	168	181	195	209	223	236	250	264	278	291	305	319	333	346	360	374	388	401	415	429	443	456				
68,190	69,700	0	12	25	37	50	62	75	87	100	112	125	137	150	162	175	187	200	212	225	237	250	262	275	287				
69,700	71,220	0	0	0	11	23	36	48	61	73	86	98	111	123	136	148	161	173	186	198	211	223	236	248	261				
71,220	72,730	0	0	0	0	0	9	22	34	47	59	72	84	97	109	122	134	147	159	172	184	197	209	222	234				
72,730	74,250	0	0	0	0	0	0	8	20	33	45	58	70	83	95	108	120	133	145	158	170	183	195	208					
74,250	75,760	0	0	0	0	0	0	0	0	6	19	31	44	56	69	81	94	106	119	131	144	156	169	181					
75,760	77,280	0	0	0	0	0	0	0	0	0	0	0	5	17	30	42	55	67	80	92	105	117	130	142	155				
77,280	78,790	0	0	0	0	0	0	0	0	0	0	0	0	0	3	16	28	41	53	66	78	91	103	116	128				
78,790	80,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	14	27	39	52	64	77	89	102				
80,310	81,820	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	25	38	50	63	75			
81,820	83,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	24	36	49				
83,340	84,860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	22				
84,860	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																											
at least		\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575	3,600			
but less than		\$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575	3,600				
your property tax refund is:																													
—	\$3,020	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350			
\$3,020	6,070	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280			
6,070	10,610	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190			
10,610	12,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120			
12,120	13,640	2,095	2,114	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120			
13,640	15,150	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040			
15,150	16,660	1,897	1,915	1,932	1,950	1,967	1,985	2,002	2,020	2,037	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040			
16,660	18,200	1,865	1,882	1,900	1,917	1,935	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950			

Continued on next page.



# Homeowners Only

# Refund Table

and line 13 of Form M1PR is at least:

\$3,000 3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500  
 but less than:  
 \$3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500 & over  
 your property tax refund is:

If line 8,  
Form M1PR is:

at least but less than

<b>18,200</b>	<b>19,710</b>	1,830	1,848	1,865	1,883	1,900	1,918	1,935	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
<b>19,710</b>	<b>21,230</b>	1,808	1,825	1,843	1,860	1,878	1,895	1,913	1,930	1,948	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
<b>21,230</b>	<b>22,730</b>	1,644	1,660	1,676	1,693	1,709	1,725	1,741	1,758	1,774	1,790	1,806	1,823	1,839	1,855	1,871	1,880	1,880	1,880	1,880	1,880	1,880	1,880
<b>22,730</b>	<b>24,240</b>	1,607	1,623	1,640	1,656	1,672	1,688	1,705	1,721	1,737	1,753	1,770	1,786	1,802	1,818	1,835	1,851	1,867	1,880	1,880	1,880	1,880	1,880
<b>24,240</b>	<b>25,770</b>	1,568	1,584	1,601	1,617	1,633	1,649	1,666	1,682	1,698	1,714	1,731	1,747	1,763	1,779	1,796	1,800	1,800	1,800	1,800	1,800	1,800	1,800
<b>25,770</b>	<b>27,280</b>	1,410	1,425	1,440	1,455	1,470	1,485	1,500	1,515	1,530	1,545	1,560	1,575	1,590	1,605	1,620	1,635	1,650	1,665	1,680	1,695	*	*
<b>27,280</b>	<b>28,800</b>	1,387	1,402	1,417	1,432	1,447	1,462	1,477	1,492	1,507	1,522	1,537	1,552	1,567	1,582	1,597	1,612	1,627	1,642	1,657	1,672	*	*
<b>28,800</b>	<b>30,310</b>	1,364	1,379	1,394	1,409	1,424	1,439	1,454	1,469	1,484	1,499	1,514	1,529	1,544	1,559	1,574	1,589	1,604	1,619	1,634	1,649	*	*
<b>30,310</b>	<b>31,830</b>	1,341	1,356	1,371	1,386	1,401	1,416	1,431	1,446	1,461	1,476	1,491	1,506	1,521	1,536	1,551	1,566	1,581	1,596	1,611	1,626	*	*
<b>31,830</b>	<b>33,340</b>	1,299	1,314	1,329	1,344	1,359	1,374	1,389	1,404	1,419	1,434	1,449	1,464	1,479	1,494	1,509	1,524	1,539	1,554	1,569	1,584	*	*
<b>33,340</b>	<b>34,860</b>	1,276	1,291	1,306	1,321	1,336	1,351	1,366	1,381	1,396	1,411	1,426	1,441	1,456	1,471	1,486	1,501	1,516	1,531	1,546	1,561	*	*
<b>34,860</b>	<b>36,370</b>	1,252	1,267	1,282	1,297	1,312	1,327	1,342	1,357	1,372	1,387	1,402	1,417	1,432	1,447	1,462	1,477	1,492	1,507	1,522	1,537	*	*
<b>36,370</b>	<b>37,880</b>	1,206	1,221	1,236	1,251	1,266	1,281	1,296	1,311	1,326	1,341	1,356	1,371	1,386	1,401	1,416	1,431	1,446	1,461	1,476	1,491	*	*
<b>37,880</b>	<b>39,400</b>	1,182	1,197	1,212	1,227	1,242	1,257	1,272	1,287	1,302	1,317	1,332	1,347	1,362	1,377	1,392	1,407	1,422	1,437	1,452	1,467	*	*
<b>39,400</b>	<b>40,910</b>	1,157	1,172	1,187	1,202	1,217	1,232	1,247	1,262	1,277	1,292	1,307	1,322	1,337	1,352	1,367	1,382	1,397	1,412	1,427	1,442	*	*
<b>40,910</b>	<b>42,430</b>	1,132	1,147	1,162	1,177	1,192	1,207	1,222	1,237	1,252	1,267	1,282	1,297	1,312	1,327	1,342	1,357	1,372	1,387	1,402	1,417	*	*
<b>42,430</b>	<b>43,940</b>	1,108	1,123	1,138	1,153	1,168	1,183	1,198	1,213	1,228	1,243	1,258	1,273	1,288	1,303	1,318	1,333	1,348	1,363	1,378	1,393	*	*
<b>43,940</b>	<b>45,460</b>	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	1,203	1,218	1,233	1,248	1,263	1,278	1,293	1,308	1,323	1,338	1,353	1,368	*	*
<b>45,460</b>	<b>46,970</b>	945	959	973	986	1,000	1,014	1,028	1,041	1,055	1,069	1,083	1,096	1,110	1,124	1,138	1,151	1,165	1,179	1,193	1,206	*	*
<b>46,970</b>	<b>48,490</b>	922	936	949	963	977	991	1,004	1,018	1,032	1,046	1,059	1,073	1,087	1,101	1,114	1,128	1,142	1,156	1,169	1,183	*	*
<b>48,490</b>	<b>50,000</b>	899	912	926	940	954	967	981	995	1,009	1,022	1,036	1,050	1,064	1,077	1,091	1,105	1,119	1,132	1,146	1,160	*	*
<b>50,000</b>	<b>51,520</b>	875	889	903	916	930	944	958	971	985	999	1,013	1,026	1,040	1,054	1,068	1,081	1,095	1,109	1,123	1,136	*	*
<b>51,520</b>	<b>53,030</b>	852	866	879	893	907	921	934	948	962	976	989	1,003	1,017	1,031	1,044	1,058	1,072	1,086	1,099	1,113	*	*
<b>53,030</b>	<b>54,550</b>	769	783	797	811	824	838	852	866	879	893	907	921	934	948	962	976	989	1,003	1,017	1,031	*	*
<b>54,550</b>	<b>56,060</b>	744	758	772	786	799	813	827	841	854	868	882	896	909	923	937	951	964	978	992	1,006	*	*
<b>56,060</b>	<b>57,580</b>	719	733	747	761	774	788	802	816	829	843	857	871	884	898	912	926	939	953	967	981	*	*
<b>57,580</b>	<b>59,090</b>	694	708	722	736	749	763	777	791	804	818	832	846	859	873	887	901	914	928	942	956	*	*
<b>59,090</b>	<b>60,610</b>	669	683	697	711	724	738	752	766	779	793	807	821	834	848	862	876	889	903	917	931	*	*
<b>60,610</b>	<b>62,120</b>	577	591	604	618	632	646	659	673	687	701	714	728	742	756	769	783	797	811	824	838	*	*
<b>62,120</b>	<b>63,640</b>	550	564	578	591	605	619	633	646	660	674	688	701	715	729	743	756	770	784	798	811	*	*
<b>63,640</b>	<b>65,150</b>	524	537	551	565	579	592	606	620	634	647	661	675	689	702	716	730	744	757	771	785	*	*
<b>65,150</b>	<b>66,670</b>	497	511	524	538	552	566	579	593	607	621	634	648	662	676	689	703	717	731	744	758	*	*
<b>66,670</b>	<b>68,190</b>	470	484	498	511	525	539	553	566	580	594	608	621	635	649	663	676	690	704	718	731	*	*
<b>68,190</b>	<b>69,700</b>	300	312	325	337	350	362	375	387	400	412	425	437	450	462	475	487	500	512	525	537	*	*
<b>69,700</b>	<b>71,220</b>	273	286	298	311	323	336	348	361	373	386	398	411	423	436	448	461	473	486	498	511	*	*

\* Use the Homeowner's Worksheet on page 26.

Continued on next page.

# 26 Homeowners Only

# Refund Table

If line 8, Form M1PR is: at least but less than	and line 13 of Form M1PR is at least: but less than: your property tax refund is:																					
	\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	
<b>71,220</b>	<b>72,730</b>	247	259	272	284	297	309	322	334	347	359	372	384	397	409	422	434	447	459	472	484	*
<b>72,730</b>	<b>74,250</b>	220	233	245	258	270	283	295	308	320	333	345	358	370	383	395	408	420	433	445	458	*
<b>74,250</b>	<b>75,760</b>	194	206	219	231	244	256	269	281	294	306	319	331	344	356	369	381	394	406	419	431	*
<b>75,760</b>	<b>77,280</b>	167	180	192	205	217	230	242	255	267	280	292	305	317	330	342	355	367	380	392	405	*
<b>77,280</b>	<b>78,790</b>	141	153	166	178	191	203	216	228	241	253	266	278	291	303	316	328	341	353	366	378	*
<b>78,790</b>	<b>80,310</b>	114	127	139	152	164	177	189	202	214	227	239	252	264	277	289	302	314	327	339	352	*
<b>80,310</b>	<b>81,820</b>	88	100	113	125	138	150	163	175	188	200	213	225	238	250	263	275	288	300	313	325	*
<b>81,820</b>	<b>83,340</b>	61	74	86	99	111	124	136	149	161	174	186	199	211	224	236	249	261	274	286	299	*
<b>83,340</b>	<b>84,860</b>	35	47	60	72	85	97	110	122	135	147	160	172	185	197	210	222	235	247	260	272	*
<b>84,860</b>	<b>86,370</b>	8	20	33	45	58	70	83	95	108	120	133	145	158	170	183	195	208	220	233	245	*
<b>86,370</b>	<b>87,900</b>	0	0	6	19	31	44	56	69	81	94	106	119	131	144	156	169	181	194	206	219	*
<b>87,900</b>	<b>89,420</b>	0	0	0	0	5	17	30	42	55	67	80	92	105	117	130	142	155	167	180	192	*
<b>89,420</b>	<b>90,940</b>	0	0	0	0	0	0	3	16	28	41	53	66	78	91	103	116	128	141	153	166	*
<b>90,940</b>	<b>92,780</b>	0	0	0	0	0	0	0	0	0	11	24	36	49	61	74	86	99	111	124	136	*
<b>92,780</b>	<b>94,620</b>	0	0	0	0	0	0	0	0	0	0	0	4	17	29	42	54	67	79	92	104	*
<b>94,620</b>	<b>95,840</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	2	15	27	40	52	65	77	*
<b>95,840</b>	<b>97,060</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	18	31	43	56	*
<b>97,060</b>	<b>98,290</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	22	34	*
<b>98,290</b>	<b>&amp; over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* Use the Homeowner's Worksheet below.

## Homeowners Only

## Refund Worksheet

**For household incomes of \$25,770 or more with property tax of \$3,500 or more**

- Amount from line 13 of Form M1PR . . . . . **1** \_\_\_\_\_
- Total household income from line 8 of Form M1PR . . . . . **2** \_\_\_\_\_
- Enter the decimal number for this step from the table at right . . . . . **3** \_\_\_\_\_
- Multiply step 2 by step 3 . . . . . **4** \_\_\_\_\_
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . . . . . **5** \_\_\_\_\_
- Enter the decimal number for this step from the table at right . . . . . **6** \_\_\_\_\_
- Multiply step 5 by step 6 . . . . . **7** \_\_\_\_\_
- Enter the amount for this step from the table at right . . . . . **8** \_\_\_\_\_
- Amount from step 7 or step 8, whichever is less.  
Enter the amount here and on line 14 of Form M1PR . . . . . **9** \_\_\_\_\_

## Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$25,770	\$31,830	0.025	0.60	1,800
31,830	36,370	0.026	0.60	1,720
36,370	45,460	0.027	0.60	1,720
45,460	53,030	0.028	0.55	1,570
53,030	60,610	0.030	0.55	1,570
60,610	68,190	0.032	0.55	1,410
68,190	75,760	0.035	0.50	1,260
75,760	83,340	0.035	0.50	1,100
83,340	87,900	0.035	0.50	940
87,900	90,940	0.035	0.50	770
90,940	94,620	0.035	0.50	630
94,620	98,290	0.035	0.50	470
98,290	& over		Not Eligible	

# Use of information

## Information not required

Although not required on Form M1PR, we ask for:

- your date of birth, and your spouse's date of birth if filing a joint return, to correctly identify you and your spouse,
- a code number indicating a political party for the state elections campaign fund,
- your phone number in case we have a question about your return, and
- the phone number and Minnesota tax ID, Social Security number or PTIN of the person you paid to prepare your application.

## All other information required

All other information on this form is required by Minnesota law to properly identify you, to determine if you qualify for a property tax refund, and if so, the amount of your refund. Your Social Security number is required by M.S. 270C.306. If you don't provide the required information, your property tax refund may be delayed or denied.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, private information on your return, including your Social Security number, may become public by being included in the court's file.

## Information is private

All information you enter on Form M1PR is private. The department will use the information to determine your property tax refund and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all of your income on his or her refund application,
- the Minnesota Department of Human Services for purposes of child support collection, the telephone assistance program, the MinnesotaCare program or other assistance programs,
- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise zone or Job Opportunity Building Zone (JOBZ),

- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment,
- a county, city or town government that has been designated as an enterprise zone or JOBZ zone,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,
- the Department of Health for purposes of epidemiologic investigations,

- the Legislative Auditor for purposes of auditing the department or a legislative program,
- the Department of Commerce for purposes of locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled to, or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

## Senior Citizens Property Tax Deferral Program

### What is it?

The Senior Citizens Property Tax Deferral Program is a voluntary program which allows eligible senior citizens to postpone paying—or defer—a portion of their homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will be required to pay no more than 3 percent of your household income (as stated on line 6 of Form M1PR) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. Also, when you apply for a property tax refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

If you participate, a tax lien will be placed on your property. You, or your heirs, will need to repay the deferred amount before you can transfer title of the property.

### Eligibility requirements

To participate in the program, you must meet **all** of the following requirements:

- You must be at least age 65 or older. If you are married, both you and your spouse must be at least age 65.
- Your total household income may not exceed \$60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property cannot exceed 75 percent of the estimated market value of your homestead.

If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax. Applications (Form CR-SCD) are available at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or from your county auditor's office.

For questions related only to this program, call 651-556-6088. TTY users, call Minnesota Relay at 711.



## Need forms?

- Download from our website forms and other tax-related information, including the M1PR instructions in Spanish, at: [www.taxes.state.mn.us](http://www.taxes.state.mn.us)
- Ask for Package XM, a book of Minnesota income tax forms, at a public library and photocopy the forms you need.
- Order forms anytime, day or night, by calling **651-296-4444** or **1-800-657-3676**.
- Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

## Questions?

- **Answers to frequently asked questions** about the property tax refund are available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).
- **To check on your refund status** (available after August 1 for renters and mobile home owners and after September 15 for homeowners), go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or call **651-296-4444** or **1-800-657-3676**. Our secure system provides you with up-to-date status information. Be prepared to give your Social Security number.

If you filed your Form M1PR after June 15 (if a renter or mobile home owner) or after August 1 (if a homeowner), wait at least 60 days before checking on on your refund.

- **To speak with a representative during the day, call 651-296-3781** or **1-800-652-9094**. TTY users, call **711** for Minnesota Relay. Our hours are 8:30 a.m. to 4:30 p.m. Monday through Friday. When you call, have the following available; you may need to refer to them:
  - your Form M1PR, and
  - any CRP forms given to you by your landlord (if a renter) or your 2010 and 2009 property tax statements (if a homeowner).
- **Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.** To find a volunteer tax help site in your zip code area, call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.
- **Information is available in alternative formats** for the visually impaired. If you need our tax information in formats such as large print or cassette tape, give us a call.

## Need to write us?

Write to: Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510.

## When will you get your refund?

If we receive your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **Renters and mobile home owners:** by mid-August, if you filed by June 15, or 60 days after you file, whichever is later.
- **Homeowners:** by the end of September if you filed by August 1, or 60 days after you file, whichever is later.

**You may receive your refund up to 30 days earlier** than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter or mobile home owner) or July 1 (if a homeowner), and
- chose the direct deposit option, and
- filed Form M1PR last year, and
- received a CRP(s) from your landlord (if a renter or mobile home owner).

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.